

Exhibit 2



Tanning Products Ltd.

1-800-835-3826

(813) 535-0700

FAX# (813) 535-6699

January 28, 1998

MDG International
Mauricio Goldring
20750 W. Dixie Hwy.
North Miami Beach, FL 33180

RE: Assignment of Rights to Australian Gold, Inc.

This letter is to inform you that all rights and obligations of ETS, Inc. under the terms of your existing agreement with ETS, Inc. have been assigned to Australian Gold, Inc. Australian Gold, Inc. and ETS, Inc. are under common control, therefore this assignment is permitted without your consent or approval. Please address all future payments or correspondence under the agreement to Australian Gold, Inc. at the address set forth in this letterhead. Please call the undersigned if you have any questions.

Sincerely yours,

A handwritten signature in black ink that appears to read "Michael Northcutt".

Michael Northcutt
Director of Financial Reporting

MN/db

cc: R. Albright
R. Bell
P. Blanks



ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement is entered into this 1st day of November 1997 by and among ETS, Inc. ("ETS"), Australian Gold, Inc. ("AG") and MDG International, Inc. ("MDG").

1. ETS and MDG are parties to a Distributorship Agreement (the "Agreement").
2. In accordance with Section 7.9 of the Agreement, ETS hereby assigns and AG hereby assumes (1) each and every obligation of ETS under the Agreement and (2) each and every right of ETS under the Agreement.
3. MDG acknowledges that AG has assumed ETS' rights and obligations under the Agreement and that ETS is no longer party to the Agreement and that MDG henceforth will deal exclusively with AG as regards to the terms and conditions of the Agreement.

"ETS"
ETS, INC.

"MDG"
MDG INTERNATIONAL, INC.

By: Trevor Gray

By: _____

Printed: Trevor Gray

Printed: Mauricio Goldring

Title: President

Title: President

"AG"
AUSTRALIAN GOLD, INC.

By: Ronald L. Albright

Printed: Ronald L. Albright

Title: Executive Vice President

Corporate Office: 6270 Corporate Drive • Indianapolis, IN • 46278 • Phone (317) 290-8982 • Fax (317) 290-1086

Florida Regional Office: 4825 140th Avenue North, Suite G • Clearwater, FL • 34622

Phone (813) 535-0700 / 1-800-835-3826 • Fax (813) 535-6699 • E-mail Info@australiangold.com